

WB-403EFO00123
06-06-08**IDAHO STATE TAX COMMISSION
TAX DISCOVERY BUREAU**

P.O. Box 36 • Boise, Idaho 83722-0036

Request for Beer or Wine Destruction

Name of Business	Employer I.D. No.	Use separate forms for beer and wine. Check appropriate box: <input type="checkbox"/> Beer to be destroyed <input type="checkbox"/> Wine to be destroyed <input type="checkbox"/> Strong beer to be destroyed
Address	Permit Number	
City, State, Zip	Phone Number	

The unsalable merchandise is located in the warehouse of _____ at _____
Distributor
_____, _____
Street Address City, County

The unsalable merchandise will be destroyed on _____ at _____ AM/PM. _____ total gallons will be
Date Time
destroyed. We will take credit for these gallons on our next monthly tax return.

COMPLETE THIS TABLE. CONVERT PRODUCT SIZES TO TOTAL GALLONS.

Container Size	Number of Bottles	Conversion Factor	Total Gallons of Wine	Container Size	Number of Cases	Conversion Factor	Total Gallons of Beer
187 ml.		0.049		24/10 oz.		1.875	
200 ml.		0.053		18/12 oz.		1.688	
250 ml.		0.660		20/12 oz.		1.875	
300 ml.		0.793		24/12 oz.		2.250	
375 ml.		0.099		30/12 oz.		2.813	
500 ml.		0.133		15/16 oz.		1.875	
750 ml.		0.198		24/16 oz.		3.000	
1.0 liter		0.264		12/22 oz.		2.063	
1.5 liter		0.396		15/22 oz.		2.578	
1.75 liter		0.462		12/24 oz.		2.250	
3.0 liter		0.793		15/24 oz.		2.813	
4.0 liter		1.056		12/32 oz.		3.000	
5.0 liter		1.321		12/40 oz.		3.750	
6.0 liter		1.585		1/6 BBL		5.167	
18.0 liter		4.755		1/4 BBL		7.750	
				13.2 BBL		13.200	
				1/2 BBL		15.500	
TOTAL GALLONS OF WINE				TOTAL GALLONS OF BEER			

Multiply "Number of Bottles/Cases" by the "Conversion Factor" to equal "Total Gallons." **For odd sizes**, multiply the number of bottles or cases by the container size. This equals Total Ounces, Liters or Milliliters.

Ounces: Divide by 128 for Total Gallons.

Liters: Multiply by .26417 for Total Gallons.

Milliliters: Multiply by .00026417 for Total Gallons.

Under penalties of perjury, I certify that the above amount is true and correct and that the beer or wine has become unsalable, has been withdrawn from the market, and will be destroyed on the date and time shown above. I understand that I must have an approved copy of this certificate in my possession before destroying the product(s) identified on this application. I further understand that a representative from the Idaho State Tax Commission may be present to witness the destruction.

Authorized Signature	Title	Date
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Complete the upper portion of this application. Keep one copy. Mail the original and one copy to the Tax Commission **10 days before the proposed destruction date**. Don't destroy the products until you receive the approved original from the Tax Commission.

Attach a copy of the approved original form to the tax return for the month in which the beer or wine was destroyed.

FOR STATE USE ONLY

Approved by	Title	Date
Approved but not witnessed, allowed by Rules 35.01.12.021 and 35.01.09.013	Title	Date